



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

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ಭಾಗ ೪ಎ

ರಾಜ್ಯದ ವಿಧೇಯಕಗಳ ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ರಾಜ್ಯದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಆದ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರದ ಮತ್ತು ರಾಜ್ಯದ ಶಾಸನಗಳ ಮೇರೆಗೆ ರಾಜ್ಯ ಸರ್ಕಾರವು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ರಾಜ್ಯಾಂಗದ ಮೇರೆಗೆ ರಾಜ್ಯಪಾಲರು ಮಾಡಿದ ನಿಯಮಗಳು ಹಾಗೂ ಕರ್ನಾಟಕ ಉಚ್ಚ ನ್ಯಾಯಾಲಯವು ಮಾಡಿದ ನಿಯಮಗಳು

GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No.CLR.CR-40/2017-18

Office of the Commissioner of Commercial Taxes,
(Karnataka), Vanijya Therige Karyalaya,
Gandhinagar, Kalidasa Road,
Bengaluru - 560009.

PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA), BENGALURU-CLARIFICATION UNDER SECTION 59(4) OF THE KARNATAKA VALUE ADDED TAX ACT, 2003.

Present: **SRIKAR. M.S., I.A.S.**,
Commissioner of Commercial Taxes.
(Karnataka), Bengaluru.

Sub: M/s. Karthik Roofings, Bengaluru [TIN: 29900587337]:
KVAT Act, 2003 - Clarification u/s 59(4) regarding
the rate of tax on sale of "Pre-painted Galvanised
Corrugated Iron & Steel Sheets" - reg.

- Ref 1. Application dated 29-12-2017 of M/s. Karthik Roofings,
No. 76, Byraveshwara Industrial Estate Entrance, Peenya
2nd Stage, Bengaluru-91. [TIN-29900587337] u/s 59(4) of the
KVAT Act, 2003.
2. Clarification No.CLR.CR.84/2013-14 dated 01-03-2017 in the
Case of M/s. SLN Roofing and Constructions, Sy.No.29,
Kammagondanahalli, Jalahalli West, Bengaluru-560 015
(TIN: 29720892113)

3. Order of the Hon'ble High Court of Karnataka dated 15-12-2017 in W.P.No.56388 / 2017 and 56464/2017 (T-RES) in case of M/s. Karthik Roofings, Bengaluru.
4. Clarification No.CLR.CR.40/2017-18 dated 10-05-2018 in the Case of M/s. Karthik Roofing, Bengaluru.
5. Order dated 11-04-2019 of the Hon'ble High Court of Karnataka in W.P.No.28741/ 2017 (T-RES) in case M/s. SLN Roofing and Constructions, Bengaluru.
6. Order of the Hon'ble High Court of Karnataka dated 20-06-2019 in W.P.No.24766, 24767/2018 (T-RES) in case of M/s. Karthik Roofings, Bengaluru.
7. Clarification No.CLR.CR.84/2013-14 dated 29-06-2020 in the case of M/s. SLN Roofing and Constructions, Bengaluru.

* * * * *

1. M/s. Karthik Roofings, No. 76, Byraveshwara Industrial Estate Entrance, Peenya 2nd Stage, Bengaluru 560091 [TIN: 29900587337] [herein after referred to as "Applicant"] had filed WP Nos. 56388/2017 and 56464/2017 before the Hon'ble High Court of Karnataka, challenging the proposal to levy of tax at the rate of 14.5% and clarification that "Pre painted galvanized steel metal sheets" are liable to tax at 14.5% u/s 4(1)(b)(iii) of the KVAT Act, 2003 in case of M/s. SLN Roofings and Constructions, Bengaluru under reference (2).

2. The Hon'ble High Court of Karnataka disposed off the writ petitions by the Applicant in WP 56388/2017 and 56464/2017 on 15/12/2017 [reference 3] stating the Commissioner of Commercial Taxes in the clarification issued under reference (2) had not considered the effects of Section 14(vi) of the CST Act, 1956 whether the commodity dealt would fall under clause (vi) of not, was not an issue before the Commissioner of Commercial Taxes. The Hon'ble High Court opined that the Applicant /Petitioner could seek requisite clarification from the Commissioner of Commercial Taxes with regard to clause (vi) of Section 14 of the CST Act, 1956. Accordingly, the Applicant filed an application for the clarification on rate of tax on "Pre painted Corrugated Galvanised Iron & Steel Sheets". The Commissioner of Commercial Taxes issued clarification vide order under reference (4) in No.CLR.CR.40/2017-18 dated 10-05-2018 clarifying that "pre painted galvanized corrugated iron & steel sheet" is an un-scheduled goods liable to tax at 13.5% for the period from 01/04/2010 to 31/03/2011; at 14% for the period from 01/04/2011 to 31/07/2012 and at 14.5% for the period from 01/08/2012 to 30/06/2017 u/s 4(1)(b)(iii) of the KVAT Act, 2003.

3. The applicant, aggrieved by the clarification under reference (4), questioned the validity of the clarification, before the Hon'ble High Court of Karnataka in WP Nos.24766-24767/2018. The Hon'ble High Court set aside the clarification order under reference (4) vide their order dated 20/06/2019 (reference 6) [following their earlier order 11/04/2019 in WP No.23741/2017 (reference 5) in case of M/s. SLN Roofing and Constructions, Bengaluru] with the following directions:

- (i) The issue relating to the clarification determining the rate of tax relating to Pre-painted galvanised corrugated iron and steel roofing sheets has been considered by the High Court of Karnataka in WP No. 28741/2017.
- (ii) As the WP No. 24766, 24767/2018 are *ad idem* with WP No. 23741/2017 [typographically error occurred in the order, instead of WP No. 28741 / 2017], the reference (6) Writ Petition was disposed off and the clarification reference (4) above was set aside and the proceedings was restored to the files of Commissioner of Commercial Taxes for reconsideration

4. In the case of M/s. SLN Roofing and Constructions, Sy.No.29, Kammagondanahalli, Jalahalli West, Bengaluru-560 015 (TIN-29720892113) the Commissioner of Commercial Taxes (K) had issued a clarification cited in reference (2), regarding the rate of tax on sale of “Pre-painted galvanised steel metal sheets” as liable to tax at 14.5% under section 4(1)(b)(iii) of the Karnataka Value Added Tax Act, 2003 w.e.f., 01-08-2012 and onwards. Aggrieved by the clarification *supra*, the applicant preferred a Writ Petition before the Hon’ble High Court of Karnataka (Bengaluru Bench), in W.P.No.28741/2017 (T-RES).

5. The said writ petition was disposed by the Hon’ble High Court of Karnataka on 11/04/2019 and the observations made are as under:

“It is not in dispute that Galvanised Steel Metal Sheets comes within the ambit of clause (vi) of Section 14(iv). Now the question would be whether Pre-painted galvanised steel metal sheets would come within the ambit of the said entry or not. Pre-painted galvanised steel metal sheets are construed to be a different commodity other than Galvanised steel metal sheets by the Commissioner of Commercial Taxes based on the commercial and common parlance theory, but the same is not substantiated except holding that Pre-painted Galvanised steel metal sheets are ready to use than just Galvanised steel metal sheets. Merely painting the iron and steel enumerated under different clauses of Section 14(iv) would not disqualify it as a “declared goods”. The pre-painting of iron and steel may be for different reasons mainly, to protect the iron and steel from rusting, that itself would not be construed as a different commodity altogether different from Galvanised steel metal sheets. Where, commercial goods without change of their identity as such goods if merely subjected to some processing or finishing, they do not cease to be goods of original description. Hence, the decision of the Commissioner of Commercial Taxes cannot be approved and the same deserves re-consideration. The impugned order dated 23/03/2017 at Annexure-A is set aside and the proceedings are restored to the file of the Commissioner of Commercial Taxes to reconsider the same in the light of the observations made hereinabove and take an appropriate decision in accordance with law in an expedite manner.”

6. In the light of the directions issued by the Hon’ble High Court and after detailed examination of the submissions made, the previous clarification issued vide “Clarification No. CLR.CR.84/13-14 dated 01.03.2017” was withdrawn and Clarification No. CLR.CR.84/13-14 dated 29/06/2020 clarifying that “Pre-painted galvanised steel metal sheets” falls under Section 14(iv)(vi) of the CST Act, 1956, read with section 4(1)(b)(i) of the KVAT Act, 2003, which is taxable at the rate of 5%, as a “declared goods” was issued.

7. Pursuant to the order passed in the WP 24766-24767/2018, as per the principles of natural justice, the applicant was provided with an opportunity of providing any additional material to substantiate their claim, vide Endorsement dated 19/12/2019.

8. In response, the Applicant has filed detailed written submissions along with copies of purchase and sales invoices vide letter dated 30/12/2019. The submissions made by the applicant to substantiate their claim is summarized as under:

- i. The goods manufactured by the Applicant are in the nature of Pre-painted corrugated iron and steel coils used for roofing. The Applicant purchases pre painted iron and steel coils from sellers who supply plain painted steel coils. The rate of tax paid for such purchases is 5% for local purchases and 2% for purchases from outside the State.

- ii. The Applicant, after obtaining the said steel sheets, corrugate them to add strength and grip in the sheets and sell them to end consumer for roofing purpose. The corrugated sheets do not alter the condition of the sheets, but provide additional features so as to have some value addition to the existing sheets. The basic feature and content of the material is not altered by the process that is initiated by the Applicant. Subsequent to corrugation of sheets, the same are sold in the market after collecting VAT at 5%.
- iii. The Applicant has relied on the judgments of Hon'ble High Court of Gujarat in the case of State of Gujarat Vs. Shah Veljibhai Mothi Chand (23 STC 288); Hon'ble Allahabad High Court in the case of Commissioner of Sales Tax Vs. Om Engineering Works (65 STC 465); Hon'ble Andhra Pradesh High Court in case of State of Andhra Pradesh Vs. Sri Durga Hardware Stores, Vijayawada and Another (32 STC 322); Hon'ble Supreme Court of India in the case of Gujarat Steel Tubes Ltd., Vs. State of Kerala (74 STC 176).
- iv. The Applicant has submitted that it was categorically held by the Hon'ble High Court that mere painting the Iron & Steel enumerated under different clauses of Section 14(iv) would not disqualify it as declared goods. The pre painting of Iron & Steel may be for different reasons mainly to protect the Iron and Steel from rusting, that itself would not be construed as a different commodity altogether different from Galvanised Steel Metal Sheets. Where commercial goods without change of their identity as such goods of merely subjected to some processing or finishing, they do not cease to be goods of original description.
- v. The applicant has stated as follows: *"On a bare reading of the above list [of goods under sub section (iv) of Section 14 of the CST Act, 1956] it is clear that at sub entry (vi) of the list, galvanized corrugated steel sheets in all forms have been recognized as a declared good".*
- vi. The case of Uthrocon Structural [2013(76) KJ 439] on which the clarification No. CLR.CR.40/2017-18 dated 10/05/2018 has relied, is in relation to products which have combination of iron and steel and would the twisting of rods of these would constitute a wire. In the present case, there is no controversy as to the nature of product as the same is steel galvanized corrugated sheet, the only controversy is as to whether the same would be different product upon painting and corrugating. The answer would be no, as the nature of product does not change upon painting and corrugating. The product is still recognized in the market as steel sheet/roofing sheet even after painting. Hence, the case law relied upon, has no application to the facts and circumstances of the case.

9. The matter is examined in detail as under:

9.1 On the issue whether "Pre-painted galvanized steel metal sheets" are covered within the ambit of clause (vi) of Section 14(iv) of the CST Act, the following are noted.

(a) clause (vi) of sub-section (iv) to Section 14 reads as under:

"(vi) sheets, hoops, strips and skelp, both black and galvanized, hot and cold, rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in riveted condition;"

9.2 It is undisputed that the steel metal sheets are covered under clause (vi) of sub-section (iv) to Section 14 of the CST Act and are termed as "declared goods". On the issue whether galvanization of these steel metal sheets would change the nature of the commodity was discussed by the Hon'ble Apex Court in the case of M/s. Gujarat Steel Tube Limited Vs State of Kerala (74 STC 176) and the Hon'ble Court has ruled as under:

"The purpose of galvanising a pipe is merely to make it weatherproof. It remains a steel tube. By being put through the process of galvanising it is made rust-proof. Neither its structure nor function is altered. As a commercial item it is not different

from a steel tube. That galvanisation is done on steel tubes or pipes as a protective measure only was the basis of the decision of the Karnataka High Court in Associated Mechanical Industries, (supra). Merely because the steel tube has been galvanised does not mean that it ceases to be a steel tube. The Gujarat High Court in State of Gujarat v. Shah Veljibhai Motichand, Lunawada, [1969] 23 S.T.C. 288 held that merely because iron is given the shape of a sheet and is subjected to corrugation does not take it out of the description of "iron and steel". So also in Sales Tax Commissioner and Others v. Jammu Iron and Steel Syndicate, [1980] 45 S.T.C. 99 the High Court of Jammu and Kashmir held that galvanisation and corrugation do not change the essential character of iron sheets, and they remain iron sheets.

We are unable to agree with the view taken by the Madras High Court in Deputy Commissioner of Commercial Taxes, Tiruchirapalli v. P.C. Mohammed Ibrahim Marakayar Sons, [1980] 46 S.T.C. 22. The limited purpose of galvanisation does not, it seems to us, bring a new commodity into existence. The respondents rely on Deputy Commissioner of Sales Tax (Law) Board of Revenue v. G.S. Pai & Co., [1980] 1 S.C.R. 938 but in that case this Court held that Bullion as understood popularly does not include ornaments or other articles of gold. It was pointed out that Bullion was commonly treated as a commodity distinct and separate from ornaments and articles of gold. Gold ornaments and articles were manufactured or finished products of gold. A number of other cases were cited on behalf of the respondents, but we do not find any of them to be of assistance to the respondents. We are of the view that galvanised pipes are steel tubes within the meaning of s. 14(iv)(xi) of the Central Sales Tax Act. The view taken by the High Court is erroneous. We may not that shortly after judgment was reserved in the present appeals, an identical point arose before a Bench of this Court on 28 April, 1988 in S.L.P. (Civil) No. 3549 of 1988-- Commissioner of Sales Tax v. Mitra Industries, [1988] 69 S.T.C. Note No. 55 at p. 16 and the learned Judges took the same view which finds favour with us here. In the result, the appeals are allowed, the impugned judgment and order of the High Court and the orders of the tax authorities in each case are set aside."

In view of the above judgment, it is clear that galvanised steel metal sheets are covered under the category of "declared goods" as envisaged in clause (vi) of sub-section (iv) to Section 14 of the CST Act.

9.3 On the issue, whether pre-painting of galvanised steel metal sheets changes the nature of the commodity, the following are observed:

- 9.3.1 In the earlier clarification issued, the "pre-painted galvanized iron and steel sheets in coil form" and "pre-painted galvanized corrugated iron & steel sheets" were held to be outside the scope of declared goods as defined under Section 2(c) of the CST Act, 1956 as they were not enumerated under section 14(iv)(vi) of the CST Act. Hence, it was held that the goods for which the applicant had sought for clarification i.e., 'pre-painted goods' were different both in commercial and common parlance from the goods specified under section 14(iv)(vi) of the CST Act. The judgments of the Hon'ble High Court of Karnataka in the cases of Ultracon Structural Systems Pvt Ltd v/s State of Karnataka 2013 (76) Kar LJ 439 (HC) (DB) and Diebold Systems Pvt Ltd V/s The Commissioner of Commercial Taxes (2006) 144 STC 59 KAR and the judgment of the Hon'ble Supreme Court in the case of State of Tamil Nadu v/s Pyarelal Malhotra (1976) 37 STC 319 (ST) were relied upon while clarifying the pertinent matter. It was on the basis of the common parlance test that the clarification was issued stating that pre-painted galvanized corrugated iron & steel sheets were not covered

under the category of 'Declared goods' and hence were liable to tax as unscheduled goods under the KVAT Act, 2003.

9.3.2 The Hon'ble High Court of Karnataka in WP No. 28741/2017 (T-RES) has cited as under:

"13. It is not in dispute that Galvanized Steel Metal Sheets comes within the ambit of clause (vi) of Section 14(iv). Now the question would be whether Pre-painted Galvanized Steel Metal Sheets would come within the ambit of the said entry or not. Pre-painted Galvanized Steel Metal Sheets are construed to be a different commodity other than Galvanized Steel Metal Sheets by the Commercial Taxes based on the commercial and common parlance theory, but the same is not substantiated except holding that Pre-painted Galvanized Steel Metal Sheets are ready to use than just Galvanized Steel Metal Sheets. Merely painting the iron and steel enumerated under different clauses of Section 14(iv) would not disqualify it as a "declared goods". The pre-painting of iron and steel may be for different reasons mainly, to protect the iron and steel from rusting, that itself would not be construed as a different commodity altogether different from Galvanized steel metal sheets. Where, commercial goods without change of their identity as such goods if merely subjected to some processing or finishing, they do not cease to be goods of original description."

9.3.3 In view of the above direction by the Hon'ble High Court the matter is re-examined. The process of pre-painting the galvanized steel metal sheets is stated to be done to protect the commodity from rusting and corrosion. The process of galvanization is also for the same purpose. In case of galvanization it is done by a coat of Zinc-Aluminum alloy and in case of "pre-painting", it is done by applying a coat of paint. It has been *Held* by the Apex Court in the case of Gujarat Steel Tube Limited Vs State of Kerala (74 STC 176) that, the process of galvanization does not alter the commodity galvanized. The same analogy can be adopted even in the case of "pre-painting of the galvanized steel metal sheets and this would not change the essential character of the product being a steel metal sheet. The additional processes of galvanization and the pre-painting before corrugation would only provide protection against the weather and do not amount to changing the nature of the commodity.

10. Further, the Heading and sub-heading of the entries under Chapter 72 (Iron and Steel) of the Central Excise Tariff of India reads as follows:

Tariff item	Description of goods
7210	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED
	Plated or coated with tin
7210 11	Of a thickness of 0.5 mm or more :
7210 11 00	OTS/MR Type
7210 11 90	Other
7210 12	Of a thickness of less than 0.5 mm:
7210 12 00	OTS/MR Type
7210 12 90	Other
7210 20 00	Plated or coated with lead, including terne-plate
7210 30	Electrolytically plated or coated with zinc :

7210 30 10	Corrugated
7210 30 90	Other
	Otherwise plated or coated with zinc :
7210 41 00	Corrugated
7210 49 00	Other
	Plated or coated with chromium oxides or with chromium and chromium oxides
7210 50 00	
	Plated or coated with aluminium :
7210 61 00	Plated or coated with aluminium-zinc alloys
7210 69 00	Other
7210 70 00	Painted, varnished or coated with plastics
7210 90	Other :
7210 90 10	Lacquered
7210 90 90	Other

It is clear from the above, even under the Central Excise Act and the Customs Act, the painting and galvanizing of steel sheets were considered as a process of coating the steel sheets. This process and corrugation would not change the original nature of the product being steel sheets.

11. The Hon'ble High Court of Gujarat, in the case of State of Gujarat Vs. Shah Veljibhai Mothi Chand (23 STC 288), has held that the corrugated sheets sold by the dealer is same as Iron sold in different shape and is equivalent to sale of Iron. It is also held that Corrugated iron sheets are merely "iron" in another shape and form and they cannot be regarded as articles or products manufactured or fabricated out of iron. Merely because iron is given the shape of sheet and is subjected to corrugation for the purpose of giving rigidity and increased stiffness so as to make it acceptable to a particular class of persons who might want to use it in the form of iron sheet for roofing and walling, it does not cease to be iron; it merely assumes another form, namely, that of a wrinkled sheet but it still continues to retain the essential character of iron. Iron does not lose its essential character when it is put merely in the form of corrugated iron sheets, as it is merely an alteration of form or shape to make it more acceptable to the customer. It may be capable of independent use but that does not change it into a totally different manufactured product or a new fabricated article in which it can be said that iron or steel has lost its essential character.

12. Hon'ble High Court of Allahabad in the case of Commissioner of Sales Tax Vs. Om Engineering Works (65 STC 465) has held that by the process of galvanization and corrugation, iron and steel did not lose their essential character as "iron and steel", when the resulting articles were sold as galvanized, plain or corrugated sheets. The purpose for which iron was used may be different from the purposes for which galvanized sheets were used, but the essential character of iron was not lost for that mere reason.

13. Hon'ble High Court of Andhra Pradesh in case of State of Andhra Pradesh Vs. Sri Durga Hardware Stores, Vijayawada and Another (32 STC 322) has held that galvanized plain or corrugated sheets and B.P sheets fall within the ambit of "iron and steel". Galvanisation is nothing but coating the iron sheet with zinc by an electrical process, or some other processes, to prevent it from oxidation. The galvanization improves the utility of the raw material of iron. Corrugation is merely wrinkling of the sheets in one direction for the purpose of making the sheets more rigid and for giving increased stiffness so as to be more suitable for roofing and walling. Both corrugation and galvanization improve the utility of the raw material. By the process of galvanization and corrugation, the iron and steel do not lose their essential character as iron and steel.

14. In the light of the above discussion, and in view of the judgment by the Hon'ble High Court of Karnataka *supra*, the previous clarification issued vide "Clarification No. CLR.CR.40/2017-18 dated 10-05.2018" is withdrawn and the following clarification is issued.

CLARIFICATION NO.CLR.CR-40/2017-18 Dated: 14 -09-2020

It is clarified that "Pre-painted Galvanized Corrugated Iron & Steel sheet" falls under Section 14(iv)(vi) of the CST Act, 1956, read with section 4(1)(b)(i) of the KVAT Act, 2003, which is taxable at the rate of 5%, as a "declared goods".

(SRIKAR. M.S)

Commissioner of Commercial Taxes
(Karnataka), Bengaluru

PR-344



GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No.PRO/Misc-I/2019-20

Office of the Commissioner of Commercial Taxes,
(Karnataka), Vanijya Therige Karyalaya,
Gandhinagar, Kalidasa Road,
Bengaluru - 560009.

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA),
BENGALURU-CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

Present: **SRIKAR. M.S., I.A.S,**

Commissioner of Commercial Taxes.
(Karnataka), Bengaluru.

Sub: M/s. Vision Roofings, Building No. 8-5(3), Uppoor Village,
NH- 66, Udupi-576108[TIN: 29771186917]
KVAT Act, 2003 - Clarification u/s 59(4) regarding the rate of tax
on sale of "Pre-painted Galvanised Steel Metal Sheets" - reg.

Ref: 1. WP No. 50314/2019 (T-RES) filed by M/s. Vision Roofings,
Udupi.

2. Clarification No.CLR.CR.84/2013-14 dated 01-03-2017 in the
Case of M/s. SLN Roofing and Constructions, Sy.No.29,
Kammagondanahalli, Jalahalli West, Bengaluru-560 015
(TIN: 29720892113).

3. Clarification No.CLR.CR.40/2017-18 dated 10-05-2018 in the
Case of M/s. Karthik Roofings, Bengaluru.

4. Order of the Hon'ble High Court of Karnataka dated 15-12-2017
in W.P.No.56388 / 2017 and 56464/2017 (T-RES) in case of
M/s. Karthik Roofings, Bengaluru.

5. Order dated 11-04-2019 of the Hon'ble High Court of Karnataka
in W.P.No.28741/ 2017 (T-RES) in case M/s. SLN Roofing and
Constructions, Bengaluru.

6. Order dated 20-06-2019 of the Hon'ble High Court of Karnataka in W.P.No.24766,24767/2018(T-RES) in case M/s. Karthik Roofings, Bengaluru
7. Clarification No.CLR.CR.84/2013-14 dated 29-06-2020 in the case of M/s. SLN Roofing and Constructions, Bengaluru.

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M/s. Vision Roofings, Building No. 8-5(3), Uppoor Village, NH- 66, Udupi-576108 [TIN: 29771186917] [herein after referred to as "Applicant"] has filed WP Nos. 50314/2019 (T-RES) before the Hon'ble High Court of Karnataka praying to quash the Clarifications bearing No. CLR.CR.84/13-14 dated 01.03.2017 [reference 2] and CLR.CR. 40/17-18 dated 10.05.2018 [reference 3] clarifying that "Pre painted galvanized steel metal sheets" are liable to tax at 14.5% u/s 4(1)(b)(iii) of the KVAT Act, 2003 in case of M/s. SLN Roofings and Constructions, Bengaluru and that "Pre-painted Galvanised Corrugated Iron and Steel sheet" are liable to tax at 13.5%; 14% and 14.5 % for different periods in case of M/s. Karthik Roofings, Bengaluru respectively. The Writ Petition is pending for disposal.

2. Meanwhile, in a similar case, the Hon'ble High Court, while disposing WP No. 56388/2017 and 56464/2017 (T-RES) on 15/12/2017 (reference 4), has set aside the clarification order issued in respect of M/s. Karthik Roofings, Bengaluru vide No. CLR.CR.40/2017-18 dated 10/05/2018 vide their order dated 20/06/2019 [following their earlier order 11/04/2019 in WP No.23741/2017 in case of M/s. SLN Roofing and Constructions, Bengaluru] with the following directions:

- (iii) The issue relating to the clarification determining the rate of tax relating to Pre-painted galvanised corrugated iron and steel roofing sheets has been considered by the High Court of Karnataka in WP No. 28741/2017.
- (iv) As the WP No. 24766, 24767/2018 are *ad idem* with WP No. 23741/2017 [typographically error occurred in the order, instead of WP No. 28741 / 2017], the reference (8) Writ Petition was disposed off and the clarification reference (3) above was set aside and the proceedings was restored to the files of Commissioner of Commercial Taxes for reconsideration

3. In the case of M/s. SLN Roofing and Constructions, Sy.No.29, Kammagondanahalli, Jalahalli West, Bengaluru-560 015 (TIN-29720892113) the Commissioner of Commercial Taxes (K) had issued a clarification in No. CLR.CR.84/2013-14 dated 01/03/2017, regarding the rate of tax on sale of "Pre-painted galvanised steel metal sheets" as liable to tax at 14.5% under section 4(1)(b)(iii) of the Karnataka Value Added Tax Act, 2003 w.e.f., 01-08-2012 and onwards. Aggrieved by the clarification *supra*, the applicant preferred a Writ Petition before the Hon'ble High Court of Karnataka (Bengaluru Bench), in W.P.No.28741/2017 (T-RES).

4. The said writ petition was disposed by the Hon'ble High Court of Karnataka on 11/04/2019 and the observations made are as under:

"It is not in dispute that Galvanised Steel Metal Sheets comes within the ambit of clause (vi) of Section 14(iv). Now the question would be whether Pre-painted galvanised steel metal sheets would come within the ambit of the said entry or not. Pre-painted galvanised steel metal sheets are construed to be a different commodity other than Galvanised steel metal sheets by the Commissioner of Commercial Taxes based on the commercial and common parlance theory, but the same is not substantiated except holding that Pre-painted Galvanised steel metal sheets are ready to use than just Galvanised steel metal sheets. Merely painting the iron and steel enumerated under different clauses of Section 14(iv) would not disqualify it as a "declared goods". The

pre-painting of iron and steel may be for different reasons mainly, to protect the iron and steel from rusting, that itself would not be construed as a different commodity altogether different from Galvanised steel metal sheets. Where, commercial goods without change of their identity as such goods if merely subjected to some processing or finishing, they do not cease to be goods of original description. Hence, the decision of the Commissioner of Commercial Taxes cannot be approved and the same deserves re-consideration. The impugned order dated 23/03/2017 at Annexure-A is set aside and the proceedings are restored to the file of the Commissioner of Commercial Taxes to reconsider the same in the light of the observations made hereinabove and take an appropriate decision in accordance with law in an expedite manner.”

5. In the light of the directions issued by the Hon’ble High Court and after detailed examination of the submissions made, the previous clarification issued vide “Clarification No. CLR.CR.84/13-14 dated 01.03.2017” was withdrawn and Clarification No. CLR.CR.84/13-14 dated 29/06/2020 clarifying that “Pre-painted galvanised steel metal sheets” falls under Section 14(iv)(vi) of the CST Act, 1956, read with section 4(1)(b)(i) of the KVAT Act, 2003, which is taxable at the rate of 5%, as a “declared goods” was issued.

6. Pursuant to the order passed in the WP 28741/2017 dated 11/04/2019; WP Nos.24766-24767/2018 dated 20/06/2019 and pending WP 50314/2019 filed on similar grounds, as per the principles of natural justice, the applicant was provided with an opportunity of providing for any additional material to substantiate their claim, vide Endorsement dated 21/12/2019.

7. In response, the Applicant has filed detailed written submissions vide letter dated 04/01/2020. The submissions made by the applicant to substantiate their claim is summarized as under:

- vii. The applicant is in the business of trading in Iron steel roofing and cladding sheets. The Applicant purchases pre painted galavanised sheets by way of imports, from outside the State and from within the State. Such sheets are corrugated to various standard sizes and sold to customers. The suppliers are charging tax at the rate of 5% following HSN code under Central Excise where it is held to be iron and steel items. That being so all the materials purchased and pressing for roofing sheets are covered in Section 14 of the CST Act, 1956.
- viii. The process of corrugation involves passing flat sheet through powerful presses to make the corrugated sheets very rigid and portable. The corrugation is done in one direction for increased stiffness and strength to the iron sheets. The iron sheets procured are sold after corrugation as such without subjecting to further processes to make it different and distinct commercial commodity. Hence, they are classified as ‘Goods of Special importance in Inter-state trade or commerce’ under Clause (iv) of Section 14 of Chapter IV of the CST Act, 1956 and hence, the items supplied by the Applicant do not fall under Section 4(1)(b) of the KVAT Act, 2003, but fall under Section 4(1)(a)(ii) of the KVAT Act, 2003 read with Item No.20 of the Third Schedule ie “Declared Goods as specified in Section 14 of the CST Act, 1956 and therefore assessable to tax at 5% or 5.5%.
- ix. The Applicant has relied on the judgments of Hon’ble High Court of Gujarat in the case of State of Gujarat Vs. Shah Veljibhai Mothi Chand (23 STC 288); Hon’ble High Court of Allahabad in the case if Commissioner of Sales Tax Vs. Om Engineering Works (65 STC 465); Hon’ble High Court of Andhra Pradesh in case of State of Andhra Pradesh Vs. Sri Durga Hardware Stores, Vijayawada and Another (32 STC 322); Hon’ble Supreme Court of India in the case of Gujarat Steel Tubes Ltd., Vs. State of Kerala (74 STC 176).
- x. The Applicant has submitted that it was categorically held by the Hon’ble High Court that mere painting the Iron & Steel enumerated under different clauses of Section 14(iv) would

not disqualify it as declared goods. The pre painting of Iron & Steel may be for different reasons mainly to protect the Iron and Steel from rusting, that itself would not be construed as a different commodity altogether different from Galvanised Steel Metal Sheets. Where commercial goods without change of their identity as such goods of merely subjected to some processing or finishing, they do not cease to be goods of original description.

- xi. The applicant has stated that the dictionary meaning of 'Corrugation' is the 'act of shaping unto parallel ridges and grooves'. The corrugated iron sheets therefore retain the identity as iron sheets in another shape and continue the character of iron the absence of outcome of any other manufactured end product. The process of corrugation is merely one of alteration of shape and it does not make iron sheets a different article or product and hence continues to be Declared Goods.
- xii. The case of Uthrocon Structural [2013(76) KJ 439] on which the clarification No. CLR.CR.40/2017-18 dated 10/05/2018 has relied, is in relation to products which have combination of iron and steel and would the twisting of rods of these would constitute a wire. In the present case, there is no controversy as to the nature of product as the same is steel galvanized corrugated sheet, the only controversy is as to whether the same would be different product upon painting and corrugating. The answer would be no, as the nature of product does not change upon painting and corrugating. The product is still recognized in the market as steel sheet/roofing sheet even after painting. Hence, the case law relied upon, has no application to the facts and circumstances of the case.

8. The matter is examined in detail as under:

8.1 On the issue whether "Pre-painted galvanized steel metal sheets" are covered within the ambit of clause (vi) of Section 14(iv) of the CST Act, the following are noted.

(b) clause (vi) of sub-section (iv) to Section 14 reads as under:

"(vi) sheets, hoops, strips and skelp, both black and galvanized, hot and cold, rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in riveted condition;"

8.2 It is undisputed that the steel metal sheets are covered under clause (vi) of sub-section (iv) to Section 14 of the CST Act and are termed as "declared goods". On the issue whether galvanization of these steel metal sheets would change the nature of the commodity was discussed by the Hon'ble Apex Court in the case of M/s. Gujarat Steel Tube Limited Vs State of Kerala (74 STC 176) and the Hon'ble Court has ruled as under:

"The purpose of galvanising a pipe is merely to make it weatherproof. It remains a steel tube. By being put through the process of galvanising it is made rust-proof. Neither its structure nor function is altered. As a commercial item it is not different from a steel tube. That galvanisation is done on steel tubes or pipes as a protective measure only was the basis of the decision of the Karnataka High Court in Associated Mechanical Industries, (supra). Merely because the steel tube has been galvanised does not mean that it ceases to be a steel tube. The Gujarat High Court in State of Gujarat v. Shah Veljibhai Motichand, Lunawada, [1969] 23 S.T.C. 288 held that merely because iron is given the shape of a sheet and is subjected to corrugation does not take it out of the description of "iron and steel". So also in Sales Tax Commissioner and Others v. Jammu Iron and Steel Syndicate, [1980] 45 S.T.C. 99 the High Court of Jammu and Kashmir held that galvanisation and corrugation do not change the essential character of iron sheets, and they remain iron sheets.

We are unable to agree with the view taken by the Madras High Court in Deputy Commissioner of Commercial Taxes, Tiruchirapalli v. P.C. Mohammed Ibrahim Marakayar Sons, [1980] 46 S.T.C. 22. The limited purpose of galvanisation does not, it seems to us, bring a new commodity into existence. The respondents rely on Deputy Commissioner of Sales Tax (Law) Board of Revenue v. G.S. Pai & Co., [1980] 1 S.C.R. 938 but in that case this Court held that Bullion as understood popularly does not include ornaments or other articles of gold. It was pointed out that Bullion was commonly treated as a commodity distinct and separate from ornaments and articles of gold. Gold ornaments and articles were manufactured or finished products of gold. A number of other cases were cited on behalf of the respondents, but we do not find any of them to be of assistance to the respondents. We are of the view that galvanised pipes are steel tubes within the meaning of s. 14(iv)(xi) of the Central Sales Tax Act. The view taken by the High Court is erroneous. We may not that shortly after judgment was reserved in the present appeals, an identical point arose before a Bench of this Court on 28 April, 1988 in S.L.P. (Civil) No. 3549 of 1988-- Commissioner of Sales Tax v. Mitra Industries, [1988] 69 S.T.C. Note No. 55 at p. 16 and the learned Judges took the same view which finds favour with us here. In the result, the appeals are allowed, the impugned judgment and order of the High Court and the orders of the tax authorities in each case are set aside."

In view of the above judgment, it is clear that galvanised steel metal sheets are covered under the category of "declared goods" as envisaged in clause (vi) of sub-section (iv) to Section 14 of the CST Act.

8.3 On the issue, whether pre-painting of galvanised steel metal sheets changes the nature of the commodity, the following are observed:

8.3.1 In the earlier clarification issued, the "pre-painted galvanized iron and steel sheets in coil form" and "pre-painted galvanized corrugated iron & steel sheets" were held to be outside the scope of declared goods as defined under Section 2(c) of the CST Act, 1956 as they were not enumerated under section 14(iv)(vi) of the CST Act. Hence, it was held that the goods for which the applicant had sought for clarification i.e., 'pre-painted goods' were different both in commercial and common parlance from the goods specified under section 14(iv)(vi) of the CST Act. The judgments of the Hon'ble High Court of Karnataka in the cases of Ultracon Structural Systems Pvt Ltd v/s State of Karnataka 2013 (76) Kar LJ 439 (HC) (DB) and Diebold Systems Pvt Ltd V/s The Commissioner of Commercial Taxes (2006) 144 STC 59 KAR and the judgment of the Hon'ble Supreme Court in the case of State of Tamil Nadu v/s Pyarelal Malhotra (1976) 37 STC 319 (ST) were relied upon while clarifying the pertinent matter. It was on the basis of the common parlance test that the clarification was issued stating that pre-painted galvanized corrugated iron & steel sheets were not covered under the category of 'Declared goods' and hence were liable to tax as unscheduled goods under the KVAT Act, 2003.

8.3.2 The Hon'ble High Court of Karnataka in WP No. 28741/2017 (T-RES) has cited as under:

"13. It is not in dispute that Galvanized Steel Metal Sheets comes within the ambit of clause (vi) of Section 14(iv). Now the question would be whether Pre-painted Galvanized Steel Metal Sheets would come within the ambit of the said entry or not. Pre-painted Galvanized Steel Metal Sheets are construed to be a different commodity other than Galvanized Steel Metal Sheets by the Commercial Taxes based on the commercial and common parlance theory, but the same is not substantiated except holding that Pre-painted Galvanized Steel Metal Sheets are ready to use than just Galvanized Steel Metal Sheets. Merely painting the iron and steel

enumerated under different clauses of Section 14(iv) would not disqualify it as a “declared goods”. The pre-painting of iron and steel may be for different reasons mainly, to protect the iron and steel from rusting, that itself would not be construed as a different commodity altogether different from Galvanised steel metal sheets. Where, commercial goods without change of their identity as such goods if merely subjected to some processing or finishing, they do not cease to be goods of original description.”

8.3.3 In view of the above direction by the Hon’ble High Court the matter is re-examined. The process of pre-painting the galvanised steel metal sheets is stated to be done to protect the commodity from rusting and corrosion. The process of galvanization is also for the same purpose. In case of galvanization it is done by a coat of Zinc-Aluminum alloy and in case of “pre-painting”, it is done by applying a coat of paint. It has been *Held* by the Apex Court in the case of Gujarat Steel Tube Limited Vs State of Kerala (74 STC 176) that, the process of galvanization does not alter the commodity galvanised. The same analogy can be adopted even in the case of “pre-painting of the galvanized steel metal sheets and this would not change the essential character of the product being a steel metal sheet. The additional processes of galvanization and the pre-painting before corrugation would only provide protection against the weather and do not amount to changing the nature of the commodity.

9. Further, the Heading and sub-heading of the entries under Chapter 72 (Iron and Steel) of the Central Excise Tariff of India reads as follows:

Tariff item	Description of goods
7210	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED
	Plated or coated with tin
7210 11	Of a thickness of 0.5 mm or more :
7210 11 00	OTS/MR Type
7210 11 90	Other
7210 12	Of a thickness of less than 0.5 mm:
7210 12 00	OTS/MR Type
7210 12 90	Other
7210 20 00	Plated or coated with lead, including terne-plate
7210 30	Electrolytically plated or coated with zinc :

7210 30 10	Corrugated
7210 30 90	Other
	Otherwise plated or coated with zinc :
7210 41 00	Corrugated
7210 49 00	Other
7210 50 00	Plated or coated with chromium oxides or with chromium and chromium oxides
	Plated or coated with aluminium :
7210 61 00	Plated or coated with aluminium-zinc alloys
7210 69 00	Other
7210 70 00	Painted, varnished or coated with plastics
7210 90	Other :
7210 90 10	Lacquered
7210 90 90	Other

From the above it is clear that even under the Central Excise Act and the Customs Act, the painting and galvanizing of steel sheets were considered as a process of coating the steel sheets. This process and corrugation would not change the original nature of the product being steel sheets.

10. The Hon'ble High Court of Gujarat, in the case of State of Gujarat Vs. Shah Veljibhai Mothi Chand (23 STC 288), has held that the corrugated sheets sold by the dealer is same as Iron sold in different shape and is equivalent to sale of Iron. It is also held that Corrugated iron sheets are merely "iron" in another shape and form and they cannot be regarded as articles or products manufactured or fabricated out of iron. Merely because iron is given the shape of sheet and is subjected to corrugation for the purpose of giving rigidity and increased stiffness so as to make it acceptable to a particular class of persons who might want to use it in the form of iron sheet for roofing and walling, it does not cease to be iron; it merely assumes another form, namely, that of a wrinkled sheet but it still continues to retain the essential character of iron. Iron does not lose its essential character when it is put merely in the form of corrugated iron sheets, as it is merely an alteration of form or shape to make it more acceptable to the customer. It may be capable of independent use but that does not change it into a totally different manufactured product or a new fabricated article in which it can be said that iron or steel has lost its essential character.

11. Hon'ble Allahabad High Court in the case of Commissioner of Sales Tax Vs. Om Engineering Works (65 STC 465) has held that by the process of galvanization and corrugation, iron and steel did not lose their essential character as "iron and steel", when the resulting articles were sold as galvanized, plain or corrugated sheets. The purpose for which iron was used may be different from the purposes for which galvanized sheets were used, but the essential character of iron was not lost for that mere reason.

12. Hon'ble Andhra Pradesh High Court in case of State of Andhra Pradesh Vs. Sri Durga Hardware Stores, Vijayawada and Another (32 STC 322) has held that galvanized plain or corrugated sheets and B.P sheets fall within the ambit of "iron and steel". Galvanisation is nothing but coating the iron sheet with zinc by an electrical process, or some other processes, to prevent it from oxidation. The galvanization improves the utility of the raw material of iron. Corrugation is merely wrinkling of the sheets in one direction for the purpose of making the sheets more rigid and for giving increased stiffness so as to be more suitable for roofing and walling. Both corrugation and galvanization

improve the utility of the raw material. By the process of galvanization and corrugation, the iron and steel do not lose their essential character as iron and steel.

13. Sub-section (4) of Section 59 of the KVAT Act, 2003 empowers the Commissioner, on his own motion, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue, clarify the rate of tax payable under the KVAT Act, 2003.

14. Under similar circumstances, the Commissioner has issued Clarification No. CLR.CR.84/13-14 dated 29/06/2020 in case of M/s. SLN Roofing and Constructions, Bengaluru, clarifying that “Pre-painted galvanised steel metal sheets” falls under Section 14(iv)(vi) of the CST Act, 1956, read with section 4(1)(b)(i) of the KVAT Act, 2003, which is taxable at the rate of 5%, as a “declared goods”.

15. In the light of the above discussion, and in view of the judgment by the Hon’ble High Court of Karnataka *supra*, the following clarification is issued on own motion.

CLARIFICATION NO. PRO/Misc-I/2019-20-Dated: 14-09-2020

It is clarified that “Pre-painted Galvanized Steel Metal Sheet” falls under Section 14(iv)(vi) of the CST Act, 1956, read with section 4(1)(b)(i) of the KVAT Act, 2003, which is taxable at the rate of 5%, as a “declared goods”.

(SRIKAR. M.S)

Commissioner of Commercial Taxes
(Karnataka), Bengaluru

PR-345



GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No.CLR.CR-42/2017-18

Office of the Commissioner of Commercial Taxes,
(Karnataka), Vanijya Therige Karyalaya,
Gandhinagar, Kalidasa Road,
Bengaluru - 560009.

**PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES, (KARNATAKA),
BENGALURU-CLARIFICATION UNDER SECTION 59(4) OF
THE KARNATAKA VALUE ADDED TAX ACT, 2003.**

Present: **SRIKAR. M.S., I.A.S,**
Commissioner of Commercial Taxes.
(Karnataka), Bengaluru.

Sub: M/s. Vishwa Structural Engineering Pvt. Ltd [TIN: 29020811212]:
[Now known as M/s. Halleys Blue Steels Pvt. Ltd.] KVAT Act,
2003 - Clarification u/s 59(4) regarding the rate of tax on sale of
“Pre-painted Galvanised Corrugated Iron & Steel Sheets” - reg.

- Ref: 1. Application filed on 08-02-2018 by M/s. Vishwa Structural Engineering Pvt. Ltd., (Now known as M/s. Halleys Blue Steels Pvt. Ltd.,)No.7, Mundargi Industrial Area, 2nd Stage, Bellary-583102. (TIN: 29020811212)
2. Order of the Hon'ble High Court of Karnataka dated 16-01-2018 in W.P.No.112381 / 2017 (T-RES) in case of M/s.Vishwa Structural Engineering Pvt. Ltd., Bellary.
3. Clarification No.CLR.CR.40/2017-18 dated 10-05-2018 in the Case of M/s. Karthik Roofings, Bengaluru.
4. Clarification No.CLR.CR.42/2017-18 dated 10-05-2018 in the Case of M/s. Vishwa Structural Engineering Pvt. Ltd.,
5. Order of the Hon'ble High Court of Karnataka dated 15-12-2017 in W.P.No.56388 / 2017 and 56464/2017 (T-RES) in case of M/s. Karthik Roofings, Bengaluru.
6. W.P.No.103515/2018 filed before the Hon'ble High Court of Karnataka (Dharwad Bench) in the case of M/s.Vishwa Structural Engineering Pvt. Ltd., Bellary.
7. Clarification No.CLR.CR.84/2013-14 dated 01-03-2017 in the Case of M/s. SLN Roofing and Constructions, Sy.No.29, Kammagondanahalli, Jalahalli West, Bengaluru-560 015 (TIN: 29720892113).
8. Order dated 11-04-2019 of the Hon'ble High Court of Karnataka in W.P.No.28741/ 2017 (T-RES) in case M/s. SLN Roofing and Constructions, Bengaluru.
9. Clarification No.CLR.CR.84/2013-14 dated 29-06-2020 in the case of M/s. SLN Roofing and Constructions, Bengaluru.

* * * * *

M/s. Vishwa Structural Engineering Pvt. Ltd., (Now known as M/s. Halleys Blue Steels Pvt. Ltd.,)No.7, Mundargi Industrial Area, 2nd Stage, Bellary-583102. (TIN: 29020811212) [herein after referred to as "Applicant"] had filed WP Nos. 112381/2017 (T-RES) before the Hon'ble High Court of Karnataka, challenging the proposal to levy of tax at the rate of 13.5% and clarification that "Pre painted galvanized steel metal sheets" are liable to tax at 14.5% u/s 4(1)(b)(iii) of the KVAT Act, 2003 in case of M/s. SLN Roofings and Constructions, Bengaluru.

2. The Hon'ble High Court of Karnataka disposed off the writ petitions by the Applicant in WP 112381/2017 on 16/01/2018 [reference 2] stating the Commissioner of Commercial Taxes in the clarification issued under reference (7) had not considered the effects of Section 14(vi) of the CST Act, 1956 whether the commodity dealt would fall under clause (vi) of not, was not an issue before the Commissioner of Commercial Taxes. The Hon'ble High Court opined that the Applicant /Petitioner could seek requisite clarification from the Commissioner of Commercial Taxes with regard to clause (vi) of Section 14 of the CST Act, 1956. Accordingly, the Applicant filed an application for the clarification on rate of tax on "Pre painted Corrugated Galvanised Iron & Steel Sheets". The Commissioner of Commercial Taxes issued clarification vide order under reference (4) in No.CLR.CR.42/2017-18 dated 10-05-2018 clarifying that "pre painted galvanized corrugated iron & steel sheet" is an un-scheduled goods liable to tax at 13.5% for the period from 01/04/2010 to 31/03/2011; at 14% for the period from 01/04/2011 to 31/07/2012 and at 14.5% for the period from 01/08/2012 to 30/06/2017 u/s 4(1)(b)(iii) of the KVAT Act, 2003.

3. The applicant, aggrieved by the clarification under reference (4), questioned the validity of the clarification, before the Hon'ble High Court of Karnataka in WP Nos.103515 and 103569-74/2018 which is pending for disposal.

4. Meanwhile, in a similar case, the Hon'ble High Court, while disposing WP No. 56388/2017 and 56464/2017 (T-RES) on 15/12/2017 (reference 5), has set aside the clarification order issued in respect of M/s. Karthik Roofings, Bengaluru vide No. CLR.CR.40/2017-18 dated 10/05/2018 vide their order dated 20/06/2019 [following their earlier order 11/04/2019 in WP No.23741/2017 in case of M/s. SLN Roofing and Constructions, Bengaluru] with the following directions:

- (v) The issue relating to the clarification determining the rate of tax relating to Pre-painted galvanised corrugated iron and steel roofing sheets has been considered by the High Court of Karnataka in WP No. 28741/2017.
- (vi) As the WP No. 24766, 24767/2018 are *ad idem* with WP No. 23741/2017 [typographically error occurred in the order, instead of WP No. 28741 / 2017], the reference (8) Writ Petition was disposed off and the clarification reference (3) above was set aside and the proceedings was restored to the files of Commissioner of Commercial Taxes for reconsideration

5. In the case of M/s. SLN Roofing and Constructions, Sy.No.29, Kammagondanahalli, Jalahalli West, Bengaluru-560 015 (TIN-29720892113) the Commissioner of Commercial Taxes (K) had issued a clarification in No. CLR.CR.84/2013-14 dated 01/03/2017, regarding the rate of tax on sale of "Pre-painted galvanised steel metal sheets" as liable to tax at 14.5% under section 4(1)(b)(iii) of the Karnataka Value Added Tax Act, 2003 w.e.f., 01-08-2012 and onwards. Aggrieved by the clarification *supra*, the applicant preferred a Writ Petition before the Hon'ble High Court of Karnataka (Bengaluru Bench), in W.P.No.28741/2017 (T-RES).

6. The said writ petition was disposed by the Hon'ble High Court of Karnataka on 11/04/2019 and the observations made are as under:

"It is not in dispute that Galvanised Steel Metal Sheets comes within the ambit of clause (vi) of Section 14(iv). Now the question would be whether Pre-painted galvanised steel metal sheets would come within the ambit of the said entry or not. Pre-painted galvanised steel metal sheets are construed to be a different commodity other than Galvanised steel metal sheets by the Commissioner of Commercial Taxes based on the commercial and common parlance theory, but the same is not substantiated except holding that Pre-painted Galvanised steel metal sheets are ready to use than just Galvanised steel metal sheets. Merely painting the iron and steel enumerated under different clauses of Section 14(iv) would not disqualify it as a "declared goods". The pre-painting of iron and steel may be for different reasons mainly, to protect the iron and steel from rusting, that itself would not be construed as a different commodity altogether different from Galvanised steel metal sheets. Where, commercial goods without change of their identity as such goods if merely subjected to some processing or finishing, they do not cease to be goods of original description. Hence, the decision of the Commissioner of Commercial Taxes cannot be approved and the same deserves re-consideration. The impugned order dated 23/03/2017 at Annexure-A is set aside and the proceedings are restored to the file of the Commissioner of Commercial Taxes to reconsider the same in the light of the observations made hereinabove and take an appropriate decision in accordance with law in an expedite manner."

7. In the light of the directions issued by the Hon'ble High Court and after detailed examination of the submissions made, the previous clarification issued vide "Clarification No. CLR.CR.84/13-14 dated 01.03.2017" was withdrawn and Clarification No. CLR.CR.84/13-14 dated 29/06/2020 clarifying that "Pre-painted galvanised steel metal sheets" falls under Section 14(iv)(vi) of the CST

Act, 1956, read with section 4(1)(b)(i) of the KVAT Act, 2003, which is taxable at the rate of 5%, as a “declared goods” was issued.

8. Pursuant to the order passed in the WP 28741/2017 dated 11/04/2019 and WP Nos.24766-24767/2018 dated 20/06/2019, as per the principles of natural justice, the applicant was provided with an opportunity of providing any additional material to substantiate their claim, vide Endorsement dated 21/12/2019.

9. In response, the Applicant has filed detailed written submissions along with copies of purchase and sales invoices vide letter dated 03/01/2020. The submissions made by the applicant to substantiate their claim is summarized as under:

- xiii. The goods manufactured by the Applicant are in the nature of Pre-painted corrugated iron and steel coils used for roofing. The Applicant purchases pre painted iron and steel coils from sellers who supply plain painted steel coils. The rate of tax paid for such purchases is 5% for local purchases and 2% for purchases from outside the State.
- xiv. The Applicant, after obtaining the said steel sheets, corrugate them to add strength and grip in the sheets and sell them to end consumer for roofing purpose. The corrugated sheets do not alter the condition of the sheets, but provide additional features so as to have some value addition to the existing sheets. The basic feature and content of the material is not altered by the process that is initiated by the Applicant. Subsequent to corrugation of sheets, the same are sold in the market after collecting VAT at 5%.
- xv. The Applicant has relied on the judgments of Hon’ble High Court of Gujarat in the case of State of Gujarat Vs. Shah Veljibhai Mothi Chand (23 STC 288); Hon’ble High Court of Allahabad in the case of Commissioner of Sales Tax Vs. Om Engineering Works (65 STC 465); Hon’ble High Court of Andhra Pradesh in case of State of Andhra Pradesh Vs. Sri Durga Hardware Stores, Vijayawada and Another (32 STC 322); Hon’ble Supreme Court of India in the case of Gujarat Steel Tubes Ltd., Vs. State of Kerala (74 STC 176).
- xvi. The Applicant has submitted that it was categorically held by the Hon’ble High Court that mere painting the Iron & Steel enumerated under different clauses of Section 14(iv) would not disqualify it as declared goods. The pre painting of Iron & Steel may be for different reasons mainly to protect the Iron and Steel from rusting, that itself would not be construed as a different commodity altogether different from Galvanised Steel Metal Sheets. Where commercial goods without change of their identity as such goods of merely subjected to some processing or finishing, they do not cease to be goods of original description.
- xvii. The applicant has stated as follows: *“On a bare reading of the above list [of goods under sub section (iv) of Section 14 of the CST Act, 1956] it is clear that at sub entry (vi) of the list, galvanized corrugated steel sheets in all forms have been recognized as a declared good”.*
- xviii. The case of Utrocon Structural [2013(76) KLJ 439] on which the clarification No. CLR.CR.40/2017-18 dated 10/05/2018 has relied, is in relation to products which have combination of iron and steel and would the twisting of rods of these would constitute a wire. In the present case, there is no controversy as to the nature of product as the same is steel galvanized corrugated sheet, the only controversy is as to whether the same would be different product upon painting and corrugating. The answer would be no, as the nature of product does not change upon painting and corrugating. The product is still recognized in the market as steel sheet/roofing sheet even after painting. Hence, the case law relied upon, has no application to the facts and circumstances of the case.

10. The matter is examined in detail as under:

10.1 On the issue whether “Pre-painted galvanized steel metal sheets” are covered within the ambit of clause (vi) of Section 14(iv) of the CST Act, the following are noted.

(c) clause (vi) of sub-section (iv) to Section 14 reads as under:

“(vi) sheets, hoops, strips and skelp, both black and galvanized, hot and cold, rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in riveted condition;”

10.2 It is undisputed that the steel metal sheets are covered under clause (vi) of sub-section (iv) to Section 14 of the CST Act and are termed as “declared goods”. On the issue whether galvanization of these steel metal sheets would change the nature of the commodity was discussed by the Hon’ble Apex Court in the case of M/s. Gujarat Steel Tube Limited Vs State of Kerala (74 STC 176) and the Hon’ble Court has ruled as under:

“The purpose of galvanising a pipe is merely to make it weatherproof. It remains a steel tube. By being put through the process of galvanising it is made rust-proof. Neither its structure nor function is altered. As a commercial item it is not different from a steel tube. That galvanisation is done on steel tubes or pipes as a protective measure only was the basis of the decision of the Karnataka High Court in Associated Mechanical Industries, (supra). Merely because the steel tube has been galvanised does not mean that it ceases to be a steel tube. The Gujarat High Court in State of Gujarat v. Shah Veljibhai Motichand, Lunawada, [1969] 23 S.T.C. 288 held that merely because iron is given the shape of a sheet and is subjected to corrugation does not take it out of the description of "iron and steel". So also in Sales Tax Commissioner and Others v. Jammu Iron and Steel Syndicate, [1980] 45 S.T.C. 99 the High Court of Jammu and Kashmir held that galvanisation and corrugation do not change the essential character of iron sheets, and they remain iron sheets.

We are unable to agree with the view taken by the Madras High Court in Deputy Commissioner of Commercial Taxes, Tiruchirapalli v. P.C. Mohammed Ibrahim Marakayar Sons, [1980] 46 S.T.C. 22. The limited purpose of galvanisation does not, it seems to us, bring a new commodity into existence. The respondents rely on Deputy Commissioner of Sales Tax (Law) Board of Revenue v. G.S. Pai & Co., [1980] 1 S.C.R. 938 but in that case this Court held that Bullion as understood popularly does not include ornaments or other articles of gold. It was pointed out that Bullion was commonly treated as a commodity distinct and separate from ornaments and articles of gold. Gold ornaments and articles were manufactured or finished products of gold. A number of other cases were cited on behalf of the respondents, but we do not find any of them to be of assistance to the respondents. We are of the view that galvanised pipes are steel tubes within the meaning of s. 14(iv)(xi) of the Central Sales Tax Act. The view taken by the High Court is erroneous. We may not that shortly after judgment was reserved in the present appeals, an identical point arose before a Bench of this Court on 28 April, 1988 in S.L.P. (Civil) No. 3549 of 1988--Commissioner of Sales Tax v. Mitra Industries, [1988] 69 S.T.C. Note No. 55 at p. 16 and the learned Judges took the same view which finds favour with us here. In the result, the appeals are allowed, the impugned judgment and order of the High Court and the orders of the tax authorities in each case are set aside.”

In view of the above judgment, it is clear that galvanised steel metal sheets are covered under the category of “declared goods” as envisaged in clause (vi) of sub-section (iv) to Section 14 of the CST Act.

10.3 On the issue, whether pre-painting of galvanised steel metal sheets changes the nature of the commodity, the following are observed:

- 10.3.1 In the earlier clarification issued, the “pre-painted galvanized iron and steel sheets in coil form” and “pre-painted galvanized corrugated iron & steel sheets” were held to be outside the scope of declared goods as defined under Section 2(c) of the CST Act, 1956 as they were not enumerated under section 14(iv)(vi) of the CST Act. Hence, it was held that the goods for which the applicant had sought for clarification i.e., ‘pre-painted goods’ were different both in commercial and common parlance from the goods specified under section 14(iv)(vi) of the CST Act. The judgments of the Hon’ble High Court of Karnataka in the cases of Ultracon Structural Systems Pvt Ltd v/s State of Karnataka 2013 (76) Kar LJ 439 (HC) (DB) and Diebold Systems Pvt Ltd V/s The Commissioner of Commercial Taxes (2006) 144 STC 59 KAR and the judgment of the Hon’ble Supreme Court in the case of State of Tamil Nadu v/s Pyarelal Malhotra (1976) 37 STC 319 (ST) were relied upon while clarifying the pertinent matter. It was on the basis of the common parlance test that the clarification was issued stating that pre-painted galvanized corrugated iron & steel sheets were not covered under the category of ‘Declared goods’ and hence were liable to tax as unscheduled goods under the KVAT Act, 2003.
- 10.3.2 The Hon’ble High Court of Karnataka in WP No. 28741/2017 (T-RES) has cited as under:
“13. It is not in dispute that Galvanized Steel Metal Sheets comes within the ambit of clause (vi) of Section 14(iv). Now the question would be whether Pre-painted Galvanized Steel Metal Sheets would come within the ambit of the said entry or not. Pre-painted Galvanized Steel Metal Sheets are construed to be a different commodity other than Galvanized Steel Metal Sheets by the Commercial Taxes based on the commercial and common parlance theory, but the same is not substantiated except holding that Pre-painted Galvanized Steel Metal Sheets are ready to use than just Galvanized Steel Metal Sheets. Merely painting the iron and steel enumerated under different clauses of Section 14(iv) would not disqualify it as a “declared goods”. The pre-painting of iron and steel may be for different reasons mainly, to protect the iron and steel from rusting, that itself would not be construed as a different commodity altogether different from Galvanised steel metal sheets. Where, commercial goods without change of their identity as such goods if merely subjected to some processing or finishing, they do not cease to be goods of original description.”
- 10.3.3 In view of the above direction by the Hon’ble High Court the matter is re-examined. The process of pre-painting the galvanised steel metal sheets is stated to be done to protect the commodity from rusting and corrosion. The process of galvanization is also for the same purpose. In case of galvanization it is done by a coat of Zinc-Aluminum alloy and in case of “pre-painting”, it is done by applying a coat of paint. It has been *Held* by the Apex Court in the case of Gujarat Steel Tube Limited Vs State of Kerala (74 STC 176) that, the process of galvanization does not alter the commodity galvanised. The same analogy can be adopted even in the case of “pre-painting of the galvanised steel metal sheets and this would not change the essential character of the product being a steel metal sheet. The additional processes of galvanization and the pre-painting before corrugation would only provide protection against the weather and do not amount to changing the nature of the commodity.
11. Further, the Heading and sub-heading of the entries under Chapter 72 (Iron and Steel) of the Central Excise Tariff of India reads as follows:

Tariff item	Description of goods
7210	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED
	Plated or coated with tin
7210 11	Of a thickness of 0.5 mm or more :
7210 11 00	OTS/MR Type
7210 11 90	Other
7210 12	Of a thickness of less than 0.5 mm:
7210 12 00	OTS/MR Type
7210 12 90	Other
7210 20 00	Plated or coated with lead, including terne-plate
7210 30	Electrolytically plated or coated with zinc :
7210 30 10	Corrugated
7210 30 90	Other
	Otherwise plated or coated with zinc :
7210 41 00	Corrugated
7210 49 00	Other
7210 50 00	Plated or coated with chromium oxides or with chromium and chromium oxides
	Plated or coated with aluminium :
7210 61 00	Plated or coated with aluminium-zinc alloys
7210 69 00	Other
7210 70 00	Painted, varnished or coated with plastics
7210 90	Other :
7210 90 10	Lacquered
7210 90 90	Other

It is clear from the above, even under the Central Excise Act and the Customs Act, the painting and galvanizing of steel sheets were considered as a process of coating the steel sheets. This process and corrugation would not change the original nature of the product being steel sheets.

12. The Hon'ble High Court of Gujarat, in the case of State of Gujarat Vs. Shah Veljibhai Mothi Chand (23 STC 288), has held that the corrugated sheets sold by the dealer is same as Iron sold in different shape and is equivalent to sale of Iron. It is also held that Corrugated iron sheets are merely "iron" in another shape and form and they cannot be regarded as articles or products manufactured or fabricated out of iron. Merely because iron is given the shape of sheet and is subjected to corrugation for the purpose of giving rigidity and increased stiffness so as to make it acceptable to a particular class of persons who might want to use it in the form of iron sheet for roofing and walling, it does not cease to be iron; it merely assumes another form, namely, that of a wrinkled sheet but it still continues to retain the essential character of iron. Iron does not lose its essential character when it is put merely in the form of corrugated iron sheets, as it is merely an alteration of form or shape to make it more acceptable to the customer. It may be capable of independent use but that does not

change it into a totally different manufactured product or a new fabricated article in which it can be said that iron or steel has lost its essential character.

13. The Hon'ble Allahabad High Court in the case of Commissioner of Sales Tax Vs. Om Engineering Works (65 STC 465) has held that by the process of galvanization and corrugation, iron and steel did not lose their essential character as "iron and steel", when the resulting articles were sold as galvanized, plain or corrugated sheets. The purpose for which iron was used may be different from the purposes for which galvanized sheets were used, but the essential character of iron was not lost for that mere reason.

14. The Hon'ble Andhra Pradesh High Court in case of State of Andhra Pradesh Vs. Sri Durga Hardware Stores, Vijayawada and Another (32 STC 322) has held that galvanized plain or corrugated sheets and B.P sheets fall within the ambit of "iron and steel". Galvanisation is nothing but coating the iron sheet with zinc by an electrical process, or some other processes, to prevent it from oxidation. The galvanization improves the utility of the raw material of iron. Corrugation is merely wrinkling of the sheets in one direction for the purpose of making the sheets more rigid and for giving increased stiffness so as to be more suitable for roofing and walling. Both corrugation and galvanization improve the utility of the raw material. By the process of galvanization and corrugation, the iron and steel do not lose their essential character as iron and steel.

15. In the light of the above discussion, and in view of the judgment by the Hon'ble High Court of Karnataka *supra*, the previous clarification issued vide "Clarification No. CLR.CR.42/2017-18 dated 10.05.2018" is withdrawn and the following clarification is issued.

CLARIFICATION NO.CLR.CR-42/2017-18 Dated: -08-2020

It is clarified that "Pre-painted Galvanized Corrugated Iron & Steel sheet" falls under Section 14(iv)(vi) of the CST Act, 1956, read with section 4(1)(b)(i) of the KVAT Act, 2003, which is taxable at the rate of 5%, as a "declared goods".

(SRIKAR. M.S)

Commissioner of Commercial Taxes
(Karnataka), Bengaluru

PR-346

ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಸಂಖ್ಯೆ: ಸಿಆಸುಇ 70 ಇಜಿಎಂ 2018

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಚಿವಾಲಯ,
ಬಹುಮಹಡಿಗಳ ಕಟ್ಟಡ,
ಬೆಂಗಳೂರು ದಿನಾಂಕ:19-09-2020

ಅಧಿಸೂಚನೆ

ಕರ್ನಾಟಕ ರಾಜ್ಯ ಸಿವಿಲ್ ಸೇವೆಗಳ ಅಧಿನಿಯಮ, 1978 (1990 ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ, 14) ರ 8ನೇ ಪ್ರಕರಣದೊಂದಿಗೆ ಓದಲಾದ, 3ನೇ ಪ್ರಕರಣದ (1)ನೇ ಉಪ-ಪ್ರಕರಣದ ಮೂಲಕ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ, ಕರ್ನಾಟಕ ಸರ್ಕಾರವು, ರಚಿಸಲು ಉದ್ದೇಶಿಸಿರುವ ಕರ್ನಾಟಕ ಇ-ಆಡಳಿತ ಸೇವೆಗಳ (ವ್ಯಂದ

ಮತ್ತು ನೇಮಕಾತಿ) ನಿಯಮಗಳು, 2020 ರ ಕರಡನ್ನು, ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಸಿಆಸುಇ 70 ಇಜಿಎಂ 2018, ದಿನಾಂಕ: 02-07-2020 ಅನ್ನು ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರ ಸಂಚಿಕೆ ಭಾಗ IV-ಎ (ಪಿಆರ್ ಸಂಖ್ಯೆ: 298) ದಿನಾಂಕ: 06-08-2020 ರಂದು ಪ್ರಕಟಿಸಿದ್ದು, ಅಧಿಕೃತ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಕರಡನ್ನು ಪ್ರಕಟಿಸಿದ ದಿನಾಂಕದಿಂದ ಹದಿನೈದು ದಿನಗಳೊಳಗೆ ಇದರಿಂದ ಬಾಧಿತರಾಗಬಹುದಾದ ಎಲ್ಲಾ ವ್ಯಕ್ತಿಗಳಿಂದ ಆಕ್ಷೇಪಣೆಗಳನ್ನು ಸಲಹೆಗಳನ್ನು ಆಹ್ವಾನಿಸಿರುವುದರಿಂದ.

ಸದರಿ ರಾಜ್ಯ ಪತ್ರವನ್ನು ದಿನಾಂಕ: 06-08-2020 ರಂದು ಸಾರ್ವಜನಿಕರಿಗೆ ಲಭ್ಯವಾಗುವಂತೆ ಮಾಡಿರುವುದರಿಂದ;

ಮತ್ತು ರಾಜ್ಯ ಸರ್ಕಾರವು ಸದರಿ ಕರಡಿನ ಸಂಬಂಧದಲ್ಲಿ ಸ್ವೀಕೃತವಾದ ಆಕ್ಷೇಪಣೆಗಳು ಮತ್ತು ಸಲಹೆಗಳನ್ನು ಪರಿಶೀಲಿಸಿದೆ.

ಈಗ, ಕರ್ನಾಟಕ ರಾಜ್ಯ ಸಿವಿಲ್ ಸೇವೆಗಳ ಅಧಿನಿಯಮ, 1978 (1990ರ ಅಧಿನಿಯಮ 14)ರ 8ನೇ ಪ್ರಕರಣದೊಂದಿಗೆ ಓದಲಾದ 3ನೇ ಪ್ರಕರಣದ (1)ನೇ ಉಪ ಪ್ರಕರಣದ ಮೂಲಕ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರಗಳನ್ನು ಚಲಾಯಿಸಿ, ಕರ್ನಾಟಕ ಸರ್ಕಾರವು ಈ ಮೂಲಕ ಮುಂದಿನ ನಿಯಮಗಳನ್ನು ರಚಿಸುತ್ತದೆ, ಎಂದರೆ :-

ನಿಯಮಗಳು

1. ಹೆಸರು ಮತ್ತು ಪ್ರಾರಂಭ:- (1) ಈ ನಿಯಮಗಳನ್ನು, ಕರ್ನಾಟಕ ಇ-ಆಡಳಿತ ಸೇವೆಗಳ (ವೃಂದ ಮತ್ತು ನೇಮಕಾತಿ) ನಿಯಮಗಳು, 2020 ಎಂದು ಕರೆಯತಕ್ಕದ್ದು.

(2) ಇವು, ಅಧಿಕೃತ ರಾಜ್ಯಪತ್ರದಲ್ಲಿ ಅವುಗಳ ಅಂತಿಮ ಪ್ರಕಟಣೆಯ ದಿನಾಂಕದಿಂದ ಜಾರಿಗೆ ಬರತಕ್ಕದ್ದು.

2. ನೇಮಕಾತಿ ವಿಧಾನ ಮತ್ತು ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆ:- ಕರ್ನಾಟಕ ಇ-ಆಡಳಿತ ಸಿಬ್ಬಂದಿಗೆ ಸಂಬಂಧಿಸಿದಂಥ ರಾಜ್ಯ ಸಿವಿಲ್ ಸೇವಾ ವೃಂದಗಳು, ಅವುಗಳ ಸಂಖ್ಯೆಯ ಕೆಳಗೆ ನಿರ್ದಿಷ್ಟಪಡಿಸಿದ ಅನುಸೂಚಿಯ ಅಂಕಣ (2) ರಲ್ಲಿ ನಿರ್ದಿಷ್ಟಪಡಿಸಿದ ವೇತನ ಶ್ರೇಣಿಯೊಂದಿಗೆ ಹುದ್ದೆಗಳ ಪ್ರವರ್ಗಗಳನ್ನು ಒಳಗೊಂಡಿರತಕ್ಕದ್ದು. ನೇಮಕಾತಿ ವಿಧಾನ ಮತ್ತು ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆಯು ಅನುಕ್ರಮವಾಗಿ ಅದರ ಅಂಕಣ (4) ಮತ್ತು (5) ರಲ್ಲಿನ ಸಂವಾದಿ ನಮೂದುಗಳಲ್ಲಿ ನಿರ್ದಿಷ್ಟಪಡಿಸಿದಂತೆ ಇರತಕ್ಕದ್ದು.

3. ನೇರ ನೇಮಕಾತಿಗಾಗಿ ಆಯ್ಕೆ ವಿಧಾನ:- (1) ರಾಜ್ಯ ಸರ್ಕಾರವು, ಈ ನಿಯಮಗಳ ಅಡಿಯಲ್ಲಿ, ನೇರ ನೇಮಕಾತಿಗಾಗಿ ಅಭ್ಯರ್ಥಿಗಳನ್ನು ಆಯ್ಕೆ ಮಾಡುವುದಕ್ಕಾಗಿ ಆಯ್ಕೆ ಪ್ರಾಧಿಕಾರವನ್ನು ಅಧಿಸೂಚಿಸತಕ್ಕದ್ದು.

(2) ನೇರ ನೇಮಕಾತಿಯ ಮೂಲಕ ಆಯ್ಕೆಗೆ ಸಂಬಂಧಿಸಿದ ಲಿಖಿತ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಯ ಪಠ್ಯಕ್ರಮವು, ಕಾಲಕಾಲಕ್ಕೆ ಸರ್ಕಾರವು ನಿರ್ದಿಷ್ಟಪಡಿಸಿದ ಪ್ರಕಾರ ಇರತಕ್ಕದ್ದು.

(3) ಆಯ್ಕೆ ಪ್ರಾಧಿಕಾರವು, ಸರ್ಕಾರದಿಂದ ಅಧಿಸೂಚಿಸಲಾದ ಪಠ್ಯಕ್ರಮದ ಆಧಾರದ ಮೇಲೆ ಲಿಖಿತ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಯನ್ನು ನಡೆಸತಕ್ಕದ್ದು ಮತ್ತು ಲಿಖಿತ ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆಯಲ್ಲಿ ಪಡೆದ ಅಂಕಗಳ ಆಧಾರದ ಮೇಲೆ ಮತ್ತು ರಾಜ್ಯ ಸರ್ಕಾರದ ಮೀಸಲಾತಿ ನೀತಿಯನ್ನು ಕೂಡ ಪರಿಗಣನೆಗೆ ತೆಗೆದುಕೊಂಡು, ನಿರ್ಧರಿಸಲಾದ ಮೆರಿಟ್ ಅನ್ನು ಆಧರಿಸಿ ನೇಮಕಾತಿಗಾಗಿ ಅರ್ಹ ಅಭ್ಯರ್ಥಿಗಳ ಅಂತಿಮ ಆಯ್ಕೆ ಪಟ್ಟಿಯನ್ನು ಸಿದ್ಧಪಡಿಸತಕ್ಕದ್ದು.

4. ವಯೋಮಿತಿ:- ಕರ್ನಾಟಕ ಸಿವಿಲ್ ಸೇವೆಗಳ (ಸಾಮಾನ್ಯ ನೇಮಕಾತಿ) ನಿಯಮಗಳು, 1977 ರಲ್ಲಿ ಏನೇ ಒಳಗೊಂಡಿದ್ದಾಗ್ಯೂ, ಈ ಮುಂದಿನ ಹುದ್ದೆಗೆ ನೇರ ನೇಮಕಾತಿಗಾಗಿ ಅಭ್ಯರ್ಥಿಯು, ಅರ್ಜಿಯನ್ನು ಸ್ವೀಕರಿಸುವುದಕ್ಕೆ ನಿಗದಿಪಡಿಸಿದ ಕೊನೆಯ ದಿನಾಂಕದಂದು,-

- (i) ಸಹಾಯಕ ನಿರ್ದೇಶಕರು, ಇಪ್ಪತ್ತಮೂರು ವರ್ಷಗಳ ವಯಸ್ಸನ್ನು ಹೊಂದಿರತಕ್ಕದ್ದು ಮತ್ತು ಮೂವತ್ತು ವರ್ಷ ವಯಸ್ಸಾಗಿರತಕ್ಕದಲ್ಲ; ಮತ್ತು
- (ii) ಪ್ರೋಗ್ರಾಮರ್, ಇಪ್ಪತ್ತೊಂದು ವರ್ಷಗಳ ವಯಸ್ಸನ್ನು ಹೊಂದಿರತಕ್ಕದ್ದು ಮತ್ತು ಇಪ್ಪತ್ತೆಂಟು ವರ್ಷ ವಯಸ್ಸಾಗಿರತಕ್ಕದಲ್ಲ;

ಪರಂತು, ಮೇಲೆ ನಮೂದಿಸಲಾದ ಗರಿಷ್ಠ ವಯೋಮಿತಿಯನ್ನು, ಕರ್ನಾಟಕ ಸಿವಿಲ್ ಸೇವೆಗಳ (ಸಾಮಾನ್ಯ ನೇಮಕಾತಿ) ನಿಯಮಗಳು, 1977 ರ ಅನುಸಾರವಾಗಿ ವಿವಿಧ ಪ್ರವರ್ಗಗಳಿಗಾಗಿ ಸಡಿಲಗೊಳಿಸತಕ್ಕದ್ದು.

5. ಸಾಮಾನ್ಯ:- ಈ ನಿಯಮಗಳಲ್ಲಿ ಉಪಬಂಧಿಸಿದ ಉಪಬಂಧಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಕರ್ನಾಟಕ ಸಿವಿಲ್ ಸೇವೆಗಳ (ಸಾಮಾನ್ಯ ನೇಮಕಾತಿ) ನಿಯಮಗಳು, 1977 ಮತ್ತು ಕರ್ನಾಟಕ ಸಿವಿಲ್ ಸೇವೆಗಳ (ಸ್ಪರ್ಧಾತ್ಮಕ ಪರೀಕ್ಷೆ ಮೂಲಕ ನೇರ ನೇಮಕಾತಿ ಮತ್ತು ಆಯ್ಕೆ) ನಿಯಮಗಳು, 2006 ರ ಉಪಬಂಧಗಳು, ಈ ನಿಯಮಗಳ ಅಡಿಯಲ್ಲಿನ ನೇಮಕಾತಿಗೂ ಅನ್ವಯವಾಗತಕ್ಕದ್ದು.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

(ವೀರಭದ್ರ)

ಪೀಠಾಧಿಕಾರಿ-1

ಸಿಬ್ಬಂದಿ ಮತ್ತು ಆಡಳಿತ ಸುಧಾರಣೆ ಇಲಾಖೆ
(ಇ-ಆಡಳಿತ)

ಅನುಸೂಚಿ
(೨ ನೇ ನಿಯಮವನ್ನು ನೋಡಿ)

	ಹುದ್ದೆಯ ಪ್ರವರ್ಗ ಮತ್ತು ವೇತನ ಶ್ರೇಣಿ	ಹುದ್ದೆಗಳ ಸಂಖ್ಯೆ	ನೇಮಕಾತಿ ವಿಧಾನ	ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆ
(1)	(2)	(3)	(4)	(5)
1	ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) ಮತ್ತು ಪದನಿಮಿತ್ತ ನಿರ್ದೇಶಕರು ನಾಗರಿಕ ಸೇವೆಗಳ ವಿದ್ಯುನ್ಮಾನ ವಿತರಣೆ (ಇಡಿಸಿಎಸ್)	1	ಅಖಿಲ ಭಾರತ ಸೇವೆಗಳ ಒಬ್ಬ ಅಧಿಕಾರಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	-
2	ಅಪರ ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) (ರೂ. 82000-117700)	1	ಜಂಟಿ ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) ವೃಂದದಿಂದ ಮುಂಬಡ್ತಿ ಮೂಲಕ: ಪರಂತು, ಮುಂಬಡ್ತಿಗಾಗಿ ಸೂಕ್ತ ವ್ಯಕ್ತಿ ಲಭ್ಯವಿಲ್ಲದಿದ್ದರೆ, ಆಗ ತತ್ಸಮಾನ ವೃಂದದಲ್ಲಿನ ಯಾವುದೇ ರಾಜ್ಯ ಅಥವಾ ಕೇಂದ್ರ ಸಿವಿಲ್ ಸೇವೆಯ ಅಧಿಕಾರಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	ಮುಂಬಡ್ತಿಗಾಗಿ: ಜಂಟಿ ನಿರ್ದೇಶಕರ (ಇ-ಆಡಳಿತ) ವೃಂದದಲ್ಲಿ ಐದು ವರ್ಷಗಳಿಗೆ ಕಡಿಮೆಯಿಲ್ಲದಂತೆ ಸೇವೆಯನ್ನು ಸಲ್ಲಿಸಿರಬೇಕು.
3	ಜಂಟಿ ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) (ರೂ.74400-109600)	3	ಉಪ-ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) ವೃಂದದಿಂದ ಮುಂಬಡ್ತಿ ಮೂಲಕ: ಪರಂತು, ಮುಂಬಡ್ತಿಗಾಗಿ	ಮುಂಬಡ್ತಿಗಾಗಿ: ಉಪ-ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) ವೃಂದದಲ್ಲಿ ಐದು ವರ್ಷಗಳಿಗಿಂತ ಕಡಿಮೆಯಿಲ್ಲದಂತೆ ಸೇವೆಯನ್ನು ಸಲ್ಲಿಸಿರಬೇಕು.

	ಹುದ್ದೆಯ ಪ್ರವರ್ಗ ಮತ್ತು ವೇತನ ಶ್ರೇಣಿ	ಹುದ್ದೆಗಳ ಸಂಖ್ಯೆ	ನೇಮಕಾತಿ ವಿಧಾನ	ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆ
(1)	(2)	(3)	(4)	(5)
			ಸೂಕ್ತ ವ್ಯಕ್ತಿ ಲಭ್ಯವಿಲ್ಲದಿದ್ದರೆ, ಆಗ ತತ್ಸಮಾನ ವೃಂದದಲ್ಲಿನ ಯಾವುದೇ ರಾಜ್ಯ ಅಥವಾ ಕೇಂದ್ರದ ಸಿವಿಲ್ ಸೇವೆಯ ಅಧಿಕಾರಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	
4	ಉಪ-ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) (ರೂ.67550-104600)	15	ಸಹಾಯಕ ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) ವೃಂದದಿಂದ ಮುಂಬಡ್ತಿ ಮೂಲಕ: ಪರಂತು, ಮುಂಬಡ್ತಿಗಾಗಿ ಸೂಕ್ತ ವ್ಯಕ್ತಿ ಲಭ್ಯವಿಲ್ಲದಿದ್ದರೆ, ಆಗ ತತ್ಸಮಾನ ವೃಂದದಲ್ಲಿನ ಯಾವುದೇ ರಾಜ್ಯ ಅಥವಾ ಕೇಂದ್ರ ಸಿವಿಲ್ ಸೇವೆಯ ಅಧಿಕಾರಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	ಮುಂಬಡ್ತಿಗಾಗಿ: ಸಹಾಯಕ ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) ವೃಂದದಲ್ಲಿ ಐದು ವರ್ಷಗಳಿಗೆ ಕಡಿಮೆಯಿಲ್ಲದಂತೆ ಸೇವೆಯನ್ನು ಸಲ್ಲಿಸಿರಬೇಕು.
5	ಸಹಾಯಕ ನಿರ್ದೇಶಕರು (ಇ-ಆಡಳಿತ) (ರೂ.52650-97100)	25	ನೇರ ನೇಮಕಾತಿ ಮೂಲಕ ಶೇಕಡಾ ಐವತ್ತರಷ್ಟು (50%) ಮತ್ತು ಸೀನಿಯರ್ ಪ್ರೋಗ್ರಾಮರ್ ವೃಂದದಿಂದ ಮುಂಬಡ್ತಿ ಮೂಲಕ ಶೇಕಡಾ ಐವತ್ತರಷ್ಟು	ನೇರ ನೇಮಕಾತಿಗಾಗಿ: (1) ಬಿ.ಇ ಅಥವಾ ಬಿ.ಟೆಕ್ (ಕಂಪ್ಯೂಟರ್ ವಿಜ್ಞಾನ ಅಥವಾ ಮಾಹಿತಿ ತಂತ್ರಜ್ಞಾನ ಅಥವಾ

	ಹುದ್ದೆಯ ಪ್ರವರ್ಗ ಮತ್ತು ವೇತನ ಶ್ರೇಣಿ	ಹುದ್ದೆಗಳ ಸಂಖ್ಯೆ	ನೇಮಕಾತಿ ವಿಧಾನ	ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆ
(1)	(2)	(3)	(4)	(5)
			<p>(50%):</p> <p>ಪರಂತು, ಮುಂಬಡ್ತಿಗಾಗಿ ಸೂಕ್ತ ವ್ಯಕ್ತಿ ಲಭ್ಯವಿಲ್ಲದಿದ್ದರೆ, ಆಗ ತತ್ಸಮಾನ ವೃಂದದಲ್ಲಿನ ಯಾವುದೇ ರಾಜ್ಯ ಅಥವಾ ಕೇಂದ್ರ ಸಿವಿಲ್ ಸೇವೆಯ ಅಧಿಕಾರಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.</p>	<p>ಮಾಹಿತಿ ವಿಜ್ಞಾನ ಅಥವಾ ಕಾಲಕಾಲಕ್ಕೆ ಎಬಿಸಿಟಿಇ ಯಿಂದ ನಿರ್ಧರಿಸಲಾದಂಥ ತತ್ಸಮಾನ ಕೋರ್ಸ್‌ಗಳು) ಮತ್ತು ಭಾರತದಲ್ಲಿ ಕಾನೂನಿನ ಮೂಲಕ ಸ್ಥಾಪಿತವಾದ ಮಾನ್ಯತೆ ಪಡೆದ ವಿಶ್ವವಿದ್ಯಾಲಯದಿಂದ ಎಂಬಿಎ ಎರಡರಲ್ಲೂ ಕನಿಷ್ಠ ಶೇಕಡಾ ಎಪ್ಪತ್ತರಷ್ಟು (70%) ಅಂಕಗಳೊಂದಿಗೆ ಪದವಿಯನ್ನು ಹೊಂದಿರಬೇಕು; ಅಥವಾ</p> <p>(2) ಎಂ.ಇ ಅಥವಾ ಎಂ.ಟೆಕ್ (ಕಂಪ್ಯೂಟರ್ ವಿಜ್ಞಾನ ಅಥವಾ ಮಾಹಿತಿ ತಂತ್ರಜ್ಞಾನ ಅಥವಾ ಮಾಹಿತಿ ವಿಜ್ಞಾನ ಅಥವಾ ಕಾಲಕಾಲಕ್ಕೆ ಎಬಿಸಿಟಿಇ ಯಿಂದ ನಿರ್ಧರಿಸಲಾದಂಥ ತತ್ಸಮಾನ ಕೋರ್ಸ್‌ಗಳು) ಮತ್ತು ಭಾರತದಲ್ಲಿ ಕಾನೂನಿನ ಮೂಲಕ ಸ್ಥಾಪಿತವಾದ ಮಾನ್ಯತೆ ಪಡೆದ</p>

	ಹುದ್ದೆಯ ಪ್ರವರ್ಗ ಮತ್ತು ವೇತನ ಶ್ರೇಣಿ	ಹುದ್ದೆಗಳ ಸಂಖ್ಯೆ	ನೇಮಕಾತಿ ವಿಧಾನ	ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆ
(1)	(2)	(3)	(4)	(5)
				<p>ವಿಶ್ವವಿದ್ಯಾಲಯದಿಂದ ಎಂಬಿಎ ಎರಡರಲ್ಲೂ ಕನಿಷ್ಠ ಶೇಕಡಾ ಎಪ್ಪತ್ತರಷ್ಟು (70%) ಅಂಕಗಳೊಂದಿಗೆ ಪದವಿಯನ್ನು ಹೊಂದಿರಬೇಕು:</p> <p>ಪರಂತು, ಪರಿಶಿಷ್ಟ ಜಾತಿಗಳು ಅಥವಾ ಪರಿಶಿಷ್ಟ ಪಂಗಡಗಳು ಅಥವಾ ಇತರ ಹಿಂದುಳಿದ ವರ್ಗಗಳಿಗೆ ಸೇರಿದ ಅಭ್ಯರ್ಥಿಗಳ ಸಂದರ್ಭದಲ್ಲಿ, ಕನಿಷ್ಠ ಅರ್ಹತಾ ಅಂಕಗಳು ಶೇಕಡಾ ಅರವತ್ತರಷ್ಟು (60%) ಇರಬೇಕು; ಮತ್ತು</p> <p>ಮುಂಬಡ್ತಿಗಾಗಿ: ಸೀನಿಯರ್ ಪ್ರೋಗ್ರಾಮರ್ ವೃಂದದಲ್ಲಿ ಐದು ವರ್ಷಗಳಿಗೆ ಕಡಿಮೆಯಿಲ್ಲದಂತೆ ಸೇವೆಯನ್ನು ಸಲ್ಲಿಸಿರಬೇಕು.</p>
6	ಲೆಕ್ಕ ಪತ್ರಾಧಿಕಾರಿ (ರೂ.52650-97100)	1	ರಾಜ್ಯ ಲೆಕ್ಕಪರಿಶೋಧನೆ ಮತ್ತು ಲೆಕ್ಕಪತ್ರ ಇಲಾಖೆಯ ಸೇವೆಯಿಂದ ಲೆಕ್ಕಪತ್ರಾಧಿಕಾರಿ ವೃಂದದಲ್ಲಿನ ಅಧಿಕಾರಿಯನ್ನು ನಿಯೋಜನೆಯ	-

	ಹುದ್ದೆಯ ಪ್ರವರ್ಗ ಮತ್ತು ವೇತನ ಶ್ರೇಣಿ	ಹುದ್ದೆಗಳ ಸಂಖ್ಯೆ	ನೇಮಕಾತಿ ವಿಧಾನ	ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆ
(1)	(2)	(3)	(4)	(5)
			ಮೂಲಕ.	
7	ಸೀನಿಯರ್ ಪ್ರೋಗ್ರಾಮರ್ (ರೂ.43100-83900)	12	ಪ್ರೋಗ್ರಾಮರ್ ವೃಂದದಿಂದ ಮುಂಬಡ್ತಿ ಮೂಲಕ: ಪರಂತು, ಮುಂಬಡ್ತಿಗಾಗಿ ಸೂಕ್ತ ವ್ಯಕ್ತಿ ಲಭ್ಯವಿಲ್ಲದಿದ್ದರೆ, ಆಗ ತತ್ಸಮಾನ ವೃಂದದಲ್ಲಿನ ರಾಜ್ಯದ ಅಥವಾ ಕೇಂದ್ರ ಸಿವಿಲ್ ಸೇವೆಯ ಅಧಿಕಾರಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	ಮುಂಬಡ್ತಿಗಾಗಿ: ಪ್ರೋಗ್ರಾಮರ್ ವೃಂದದಲ್ಲಿ ಐದು ವರ್ಷಗಳಿಗೆ ಕಡಿಮೆಯಿಲ್ಲದಂತೆ ಸೇವೆಯನ್ನು ಸಲ್ಲಿಸಿರಬೇಕು.
8	ಪ್ರೋಗ್ರಾಮರ್ (ರೂ.40900-78200)	12	ನೇರ ನೇಮಕಾತಿ ಮೂಲಕ:	ನೇರ ನೇಮಕಾತಿಗಾಗಿ: (1) ಬಿ.ಇ ಅಥವಾ ಬಿ.ಟೆಕ್ (ಕಂಪ್ಯೂಟರ್ ವಿಜ್ಞಾನ ಅಥವಾ ಮಾಹಿತಿ ತಂತ್ರಜ್ಞಾನ ಅಥವಾ ಮಾಹಿತಿ ವಿಜ್ಞಾನ ಅಥವಾ ಕಾಲಕಾಲಕ್ಕೆ ಎಐಸಿಟಿಇ ಯಿಂದ ನಿರ್ದರಿಸಲಾದಂಥ ತತ್ಸಮಾನ ಕೋರ್ಸ್‌ಗಳು) ಅಥವಾ ಕನಿಷ್ಠ ಶೇಕಡಾ ಎಪ್ಪತ್ತರಷ್ಟು (70%) ಅಂಕಗಳೊಂದಿಗೆ ಭಾರತದಲ್ಲಿನ

	ಹುದ್ದೆಯ ಪ್ರವರ್ಗ ಮತ್ತು ವೇತನ ಶ್ರೇಣಿ	ಹುದ್ದೆಗಳ ಸಂಖ್ಯೆ	ನೇಮಕಾತಿ ವಿಧಾನ	ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆ
(1)	(2)	(3)	(4)	(5)
				ಕಾನೂನಿನ ಮೂಲಕ ಸ್ಥಾಪಿತವಾದ ಮಾನ್ಯತೆ ಪಡೆದ ವಿಶ್ವವಿದ್ಯಾಲಯದಿಂದ ಎಂಸಿಎ ಪದವಿಯನ್ನು ಹೊಂದಿರಬೇಕು; ಪರಂತು, ಪರಿಶಿಷ್ಟ ಜಾತಿಗಳು ಅಥವಾ ಪರಿಶಿಷ್ಟ ಪಂಗಡಗಳು ಅಥವಾ ಇತರ ಹಿಂದುಳಿದ ವರ್ಗಗಳಿಗೆ ಗಳಿಗೆ ಸೇರಿದ ಅಭ್ಯರ್ಥಿಗಳ ಸಂದರ್ಭದಲ್ಲಿ, ಕನಿಷ್ಠ ಅರ್ಹ ಅಂಕಗಳು ಶೇಕಡಾ ಅರವತ್ತರಷ್ಟು (60%) ಇರಬೇಕು;
9	ಸೂಪರಿಂಟೆಂಡೆಂಟ್ (ಅಧೀಕ್ಷಕ) (ರೂ.40900-78200)	1	ತತ್ಸಮಾನ ದರ್ಜೆಯಲ್ಲಿನ ಯಾವುದೇ ರಾಜ್ಯ ಸಿವಿಲ್ ಸೇವೆಗಳಿಂದ ಅಧಿಕಾರಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	-
10	ಲೆಕ್ಕ ಸಹಾಯಕರು (ಇಡಿಸಿಎಸ್) (ರೂ. 27650-52650)	1	ರಾಜ್ಯ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಮತ್ತು ಲೆಕ್ಕಪತ್ರ ಇಲಾಖೆ ಸೇವೆಯಲ್ಲಿನ ಲೆಕ್ಕ ಸಹಾಯಕರ ವೃಂದದಲ್ಲಿನ ಸಿಬ್ಬಂದಿಯನ್ನು ನಿಯೋಜನೆಯ	-

	ಹುದ್ದೆಯ ಪ್ರವರ್ಗ ಮತ್ತು ವೇತನ ಶ್ರೇಣಿ	ಹುದ್ದೆಗಳ ಸಂಖ್ಯೆ	ನೇಮಕಾತಿ ವಿಧಾನ	ಕನಿಷ್ಠ ವಿದ್ಯಾರ್ಹತೆ
(1)	(2)	(3)	(4)	(5)
			ಮೂಲಕ.	
11	ಪ್ರಥಮ ದರ್ಜೆ ಸಹಾಯಕ (ರೂ.27650-52650)	4	ತತ್ಸಮಾನ ದರ್ಜೆಯಲ್ಲಿನ ಯಾವುದೇ ರಾಜ್ಯ ಸಿವಿಲ್ ಸೇವೆಗಳಿಂದ ಸಿಬ್ಬಂದಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	-
12	ದ್ವಿತೀಯ ದರ್ಜೆ ಸಹಾಯಕ (ರೂ.21400-42000)	1	ತತ್ಸಮಾನ ದರ್ಜೆಯಲ್ಲಿನ ಯಾವುದೇ ರಾಜ್ಯ ಸಿವಿಲ್ ಸೇವೆಗಳಿಂದ ಸಿಬ್ಬಂದಿಯನ್ನು ನಿಯೋಜನೆಯ ಮೂಲಕ.	-

(ವೀರಭದ್ರ)

ಪೀಠಾಧಿಕಾರಿ-1

ಸಿಬ್ಬಂದಿ ಮತ್ತು ಆಡಳಿತ ಸುಧಾರಣೆ ಇಲಾಖೆ
(ಇ-ಆಡಳಿತ)

Government of Karnataka**NO: DPAR 70 EGM 2018****Karnataka Government Secretariat
M.S.Building,
Bangalore, dated:19-09-2020.****NOTIFICATION**

Whereas the draft of the Karnataka e-Governance Services (Cadre and Recruitment) Rules, 2020 which the Government of Karnataka proposes to make in exercise of the power conferred by sub-section (1) of section 3 read with section 8 of the Karnataka State Civil Services Act, 1978 (Karnataka Act 14 of 1990), was published as required by clause (a) of sub section (2) of section 3 of the said Act, in Notification No: DPAR 70 EGM 2018, Dated: 02-07-2020 made available in part IV-A (PR No:289) of the Karnataka Gazette Dated: 23-07-2020 inviting objections and suggestions from all persons likely to be affected thereby within fifteen days from the date of its publication in the official Gazette.

Whereas, the said Gazette was made available to the public on 23-07-2020.

And whereas objections and suggestions received in this behalf have been examined by the Government.

Now, therefore in exercise of the powers conferred by sub section (1) of section 3 read with section 8 of the Karnataka State Civil Services Act, 1978 (Karnataka Act 14 of 1990) the Government of Karnataka hereby makes the following rules:-

RULES

1. Title and commencement :- (1) These rules may be called the Karnataka e-Governance Services (Cadre and Recruitment) Rules, 2020.

(2) They shall come into force from the date of their final publication in the official Gazette.

2. Method of recruitment and minimum qualification:- The State Civil Service cadres in respect of the Karnataka e-Governance establishment, shall consists of the categories of posts with the scale of pay specified in column (2) of the Schedule specified below their number, the method of recruitment and the minimum qualification, shall be as specified in the corresponding entries in column (4) and (5) thereof respectively.

3. Method of Selection for Direct Recruitment:-(1) The State Government shall notify the Selection Authority for making selection of candidates for direct recruitment under these rules.

(2) The syllabus for written competitive examination for selection by direct recruitment shall be as specified by Government from time to time.

(3) The Selection Authority shall conduct written competitive examination based on the syllabus notified by the Government and prepare a final selection list of candidates eligible for appointment on merit determined on the basis of marks secured in the written competitive examination and also taking into consideration reservation policy of the State Government.

4. Age:- Notwithstanding anything contained in the Karnataka Civil Services (General Recruitment) Rules 1977, a candidate for direct recruitment to the post of,-

- I. Assistant Director must have attained the age of twenty three years and must not have attained the age of thirty years; and
- II. Programmer must have attained the age of twenty one years and must not have attained the age of twenty eight years; on the last date fixed for receipt of application:

Provided that, the upper age limit mentioned above shall be relaxed as per the Karnataka Civil Services (General Recruitment) Rules 1977 for various categories.

5. General:- In respect of provisions not provided in these rules the provisions of the Karnataka Civil Services (General Recruitment) Rules, 1977 and the Karnataka Civil Services (Direct Recruitment by Competitive Examination and Selection) (General) Rules, 2006 shall be applicable for recruitment under these rules.

By Order and in the name of the
Governor of Karnataka

(Veerabhadra)
Desk officer -1
Department of Personnel and
Administrative Reforms (e-Governance)

SCHEDULE
(see rule 2)

Sl.No	Category Of Post and the Scale Of Pay	Number of Posts	Method of Recruitment	Minimum Qualification
	(2)	(3)	(4)	(5)
1.	Director (e-Governance) and ex-officio Director Electronic Delivery of Citizen Services (EDCS)	1	By deputation of an Officer of All India Service.	-
2.	Additional Director (e-Governance) (Rs. 82000-117700)	1	By promotion from the cadre of Joint Director (e-Governance): Provided that, if no suitable person is available for promotion then by deputation of an officer of any of the State or Central Civil service in the equivalent cadre.	For promotion: Must have put in a service of not less than five years in the cadre of Joint Director (e-Governance).
3.	Joint Director (e-Governance) (Rs. 74400-109600)	3	By promotion from the cadre Deputy Director (e-Governance): Provided that, if no suitable person is available for promotion then by	For promotion: Must have put in a service of not less than five years in the cadre of Deputy Director (e-Governance).

			deputation of an officer from any of the State or Central Civil service in the equivalent cadre.	
4.	Deputy Director (e-Governance) (Rs. 67550-104600)	15	By promotion from the cadre Assistant Director (e-Governance): Provided that, if no suitable person is available for promotion then by deputation of an officer of any of the State or Central Civil service in the equivalent cadre.	For promotion: Must have put in a service of not less than five years in the cadre of Assistant Director (e-Governance).
5.	Assistant Director (e-Governance) (Rs. 52650-97100)	25	Fifty percent by direct recruitment and fifty percent by promotion from the cadre Senior Programmer: Provided that, if no suitable person is available for promotion then by deputation of an officer of any of the State or Central Civil service in the equivalent cadre.	For direct recruitment: (1) B.E or B.Tech (Computer Science or Information Technology or Information Science or such equivalent courses as decided by AICTE from time to time) along with MBA from a recognized university established by law in India with minimum seventy percent Marks in both B.E or B.Tech & MBA or (2) M.E or M.Tech (Computer Science or Information Technology or Information Science or such equivalent courses as decided by AICTE from time to time) along with

				<p>MBA from a recognized university established by law in India with minimum seventy percent Marks in both M.E or M.Tech and MBA;</p> <p>Provided that in case of candidates belonging to SC or ST or OBC the Minimum eligible marks shall be sixty percent; and</p> <p>For promotion: Must have put in a service of not less than five years in the cadre of Sr. Programmer.</p>
6.	Accounts Officer (Rs.52650-97100)	1	By deputation of an officer in the cadre of Accounts Officer from the State Audit and Accounts Department service.	-
7.	Senior Programmer (Rs. 43100-83900)	12	<p>By promotion from the cadre of Programmer:</p> <p>Provided that, if no suitable person is available for promotion then by deputation of an officer from the State or Central Civil service in the equivalent cadre.</p>	For promotion: Must have put in a service of not less than five years in the cadre of Programmer.

8.	Programmer (Rs. 40900-78200)	12	By direct recruitment	<p>For direct recruitment: (1) B.E or B.Tech in (Computer Science or Information Technology or Information Science or such equivalent courses as decided by AICTE from time to time) or MCA from a recognized university established by law in India with minimum seventy percent Marks;</p> <p>Provided that in case of candidates belonging to SC or ST or OBC the Minimum eligible marks shall be sixty percent;</p>
9.	Superintendent (Rs. 40900-78200)	1	By deputation of an Officer from any of the State Civil Services in the equivalent grade.	-
10.	Accounts Assistant (EDCS) (Rs.27650-52650)	1	By deputation of an official in the cadre of Accounts Assistant in the State Audit and Accounts Service.	-
11.	First Division Assistant (Rs. 27650-52650)	4	By deputation of an official from any of the State Civil Services in the equivalent grade.	-

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಗುರುವಾರ, ೨೪, ಸೆಪ್ಟೆಂಬರ್, ೨೦೨೦

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12.	Second Division Assistant (Rs. 21400-42000)	1	By deputation of an official from any of the State Civil Services in the equivalent grade.	-
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(Veerabhadra)
Desk officer –1
Department of Personnel and
Administrative Reforms(e-Governance)

PR-347